



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Salt Creek Rural Park District**

Unit Code: **016/700/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,920,362**

Equalized Assessed Valuation: **\$170,670,695**

Population: **4,500**

Employees:

Full Time: **15**

Part Time: **155**

Salaries Paid: **\$1,049,608**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$483.705	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$107	\$107	\$69
Revenue Collected During FY 13:	\$2,372.421	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$2,113.673	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$527	\$242	\$162
Per Capita Expenditures:	\$470	\$235	\$151
Revenues over (under) Expenditures:	\$258.748	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	35.13%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$742.453	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$165	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$847.858	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,259.923	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$4.146.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$921	\$346	\$222
General Obligation Debt over EAV:	0.37%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **San Jose Park District**

Unit Code: **060/020/12** County: **Mason**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,045**

Equalized Assessed Valuation: **\$14,238,760**

Population: **650**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5.362	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$8	\$52	\$27
Revenue Collected During FY 13:	\$31.878	\$231,035	\$137,950
Expenditures During FY 13:	\$28.045	\$237,417	\$126,005
Per Capita Revenue:	\$49	\$64	\$42
Per Capita Expenditures:	\$43	\$65	\$38
Revenues over (under) Expenditures:	\$3.833	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	32.79%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$9.195	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sandwich Park District**

Unit Code: **019/060/12** County: **Dekalb**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$745,580**

Equalized Assessed Valuation: **\$145,040,153**

Population: **7,377**

Employees:

Full Time: **2**

Part Time: **20**

Salaries Paid: **\$256,512**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$201.542	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$27	\$52	\$27
Revenue Collected During FY 13:	\$632.550	\$231,035	\$137,950
Expenditures During FY 13:	\$680.230	\$237,417	\$126,005
Per Capita Revenue:	\$86	\$64	\$42
Per Capita Expenditures:	\$92	\$65	\$38
Revenues over (under) Expenditures:	-\$47.680	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	22.62%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$153.862	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$21	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$403.588	\$58,738	\$
Total Unrestricted Net Assets:	\$45.056	\$104,635	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$411.399	\$256,174	\$
Per Capita Debt:	\$56	\$52	\$
General Obligation Debt over EAV:	0.28%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Savanna Park District**

Unit Code: **008/020/12** County: **Carroll**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,005,782**

Equalized Assessed Valuation: **\$35,862,606**

Population: **5,000**

Employees:

Full Time: **2**

Part Time: **22**

Salaries Paid: **\$95,472**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$62.135	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$12	\$52	\$27
Revenue Collected During FY 13:	\$197.962	\$231,035	\$137,950
Expenditures During FY 13:	\$185.670	\$237,417	\$126,005
Per Capita Revenue:	\$40	\$64	\$42
Per Capita Expenditures:	\$37	\$65	\$38
Revenues over (under) Expenditures:	\$12.292	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	37.14%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$68.957	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$219.612	\$58,738	\$
Total Unrestricted Net Assets:	\$49.032	\$104,635	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$60.000	\$256,174	\$
Per Capita Debt:	\$12	\$52	\$
General Obligation Debt over EAV:	0.17%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$434.926	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$87	\$4	\$
Revenue Collected During FY 13:	\$129.418	\$16,572	\$
Expenditures During FY 13:	\$146.374	\$20,295	\$
Per Capita Revenue:	\$26	\$2	\$
Per Capita Expenditures:	\$29	\$2	\$
Operating Income (loss):	-\$16.956	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	289.29%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$423.440	\$20,531	\$
Per Capita Ending Retained Earnings:	\$85	\$3	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Schaumburg Park District**

Unit Code: **016/710/12** County: **Cook**

Fiscal Year End: **3/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$48,266,124**

Equalized Assessed Valuation: **\$3,445,197,298**

Population: **74,227**

Employees:

Full Time: **107**

Part Time: **900**

Salaries Paid: **\$10,864,072**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,987,813	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$67	\$107	\$69
Revenue Collected During FY 13:	\$19,858,461	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$18,743,756	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$268	\$242	\$162
Per Capita Expenditures:	\$253	\$235	\$151
Revenues over (under) Expenditures:	\$1,114,705	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	32.60%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$6,110,518	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$82	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,269,947	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$9,675,359	\$3,348,349	\$1,587,490



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$20.430.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$275	\$346	\$222
General Obligation Debt over EAV:	0.59%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$18.962.640	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$255	\$49	\$
Revenue Collected During FY 13:	\$2.313.149	\$645,852	\$
Expenditures During FY 13:	\$3.354.274	\$686,133	\$
Per Capita Revenue:	\$31	\$20	\$
Per Capita Expenditures:	\$45	\$22	\$
Operating Income (loss):	-\$1.041.125	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	689.30%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$23.121.073	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$311	\$49	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Skokie Park District**

Unit Code: **016/720/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,670,595**

Equalized Assessed Valuation: **\$2,332,039,820**

Population: **64,784**

Employees:

Full Time: **75**

Part Time: **343**

Salaries Paid: **\$8,476,350**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5,732,914	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$88	\$107	\$69
Revenue Collected During FY 13:	\$17,187,247	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$16,178,417	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$265	\$242	\$162
Per Capita Expenditures:	\$250	\$235	\$151
Revenues over (under) Expenditures:	\$1,008,830	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	43.32%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$7,008,960	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$108	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,518,555	\$42,650	\$
Total Unreserved Funds:	\$2,490,405	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$	\$3,348,349	\$1,587,490



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$40.726.484	\$9,464,202	\$5,322,208
Per Capita Debt:	\$629	\$346	\$222
General Obligation Debt over EAV:	1.75%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **South Barrington Park District**

Unit Code: **016/725/12** County: **Cook**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,670,538**

Equalized Assessed Valuation: **\$449,396,264**

Population: **4,800**

Employees:

Full Time: **14**

Part Time: **219**

Salaries Paid: **\$1,445,306**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,167,672	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$660	\$107	\$69
Revenue Collected During FY 13:	\$4,119,142	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$3,200,658	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$858	\$242	\$162
Per Capita Expenditures:	\$667	\$235	\$151
Revenues over (under) Expenditures:	\$918,484	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	102.67%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,286,156	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$685	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$4,370.667	\$3,348,349	\$1,587,490



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,151,257	\$9,464,202	\$5,322,208
Per Capita Debt:	\$1,698	\$346	\$222
General Obligation Debt over EAV:	0.04%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **South Prairie Park District**

Unit Code: **050/060/12** County: **Lasalle**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$78,024**

Equalized Assessed Valuation: **\$575,833,221**

Population: **5,000**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$42.003	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$8	\$52	\$27
Revenue Collected During FY 13:	\$36.021	\$231,035	\$137,950
Expenditures During FY 13:	\$29.215	\$237,417	\$126,005
Per Capita Revenue:	\$7	\$64	\$42
Per Capita Expenditures:	\$6	\$65	\$38
Revenues over (under) Expenditures:	\$6.806	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	167.07%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$48.809	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$10	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Springfield Park District**

Unit Code: **083/010/12** County: **Sangamon**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$18,618,099**

Equalized Assessed Valuation: **\$2,451,726,977**

Population: **128,625**

Employees:

Full Time:	85
Part Time:	171
Salaries Paid:	\$6,701,415

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$226.542	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$2	\$107	\$69
Revenue Collected During FY 13:	\$14.047.709	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$14.568.667	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$109	\$242	\$162
Per Capita Expenditures:	\$113	\$235	\$151
Revenues over (under) Expenditures:	-\$520.958	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	-4.18%	52.63%	45.00%
Ending Fund Balance for FY 13:	-\$609.465	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	-\$5	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2.467.798	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$3.220.097	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$13.902.440	\$9,464,202	\$5,322,208
Per Capita Debt:	\$108	\$346	\$222
General Obligation Debt over EAV:	0.32%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **St. Charles Park District**

Unit Code: **045/080/12** County: **Kane**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$19,784,315**

Equalized Assessed Valuation: **\$2,070,959,704**

Population: **33,153**

Employees:

Full Time: **143**

Part Time: **22**

Salaries Paid: **\$5,405,323**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$10,504,450	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$317	\$107	\$69
Revenue Collected During FY 13:	\$13,659,651	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$10,981,600	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$412	\$242	\$162
Per Capita Expenditures:	\$331	\$235	\$151
Revenues over (under) Expenditures:	\$2,678,051	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	48.35%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$5,309,552	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$160	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,465,075	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,606,811	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$31.875.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$961	\$346	\$222
General Obligation Debt over EAV:	1.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Elmo Park District**

Unit Code: **026/010/12** County: **Fayette**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,000**

Equalized Assessed Valuation: **\$16,455,771**

Population: **1,440**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$44.800	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$31	\$52	\$27
Revenue Collected During FY 13:	\$37.478	\$231,035	\$137,950
Expenditures During FY 13:	\$15.509	\$237,417	\$126,005
Per Capita Revenue:	\$26	\$64	\$42
Per Capita Expenditures:	\$11	\$65	\$38
Revenues over (under) Expenditures:	\$21.969	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	430.52%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$66.769	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$46	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$56.749	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Jacob Park District**

Unit Code: **057/025/12** County: **Madison**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$92,000**

Equalized Assessed Valuation: **\$54,485,915**

Population: **2,102**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$10,627**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$40.795	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$19	\$52	\$27
Revenue Collected During FY 13:	\$69.285	\$231,035	\$137,950
Expenditures During FY 13:	\$79.809	\$237,417	\$126,005
Per Capita Revenue:	\$33	\$64	\$42
Per Capita Expenditures:	\$38	\$65	\$38
Revenues over (under) Expenditures:	-\$10.524	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	37.93%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$30.271	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Sterling Park District**

Unit Code: **098/030/12** County: **Whiteside**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,495,550**

Equalized Assessed Valuation: **\$220,559,257**

Population: **20,200**

Employees:

Full Time: **20**

Part Time: **200**

Salaries Paid: **\$1,562,070**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$418.367	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$21	\$107	\$69
Revenue Collected During FY 13:	\$3,548.440	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,251.345	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$176	\$242	\$162
Per Capita Expenditures:	\$210	\$235	\$151
Revenues over (under) Expenditures:	-\$702.905	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	6.66%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$283.162	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$14	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	-\$2,922.448	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8.425.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$417	\$346	\$222
General Obligation Debt over EAV:	0.58%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stites Park District**

Unit Code: **088/040/12** County: **St. Clair**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$69,650**

Equalized Assessed Valuation: **\$110,004,813**

Population: **742**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$202.418	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$273	\$52	\$27
Revenue Collected During FY 13:	\$72.320	\$231,035	\$137,950
Expenditures During FY 13:	\$56.750	\$237,417	\$126,005
Per Capita Revenue:	\$97	\$64	\$42
Per Capita Expenditures:	\$76	\$65	\$38
Revenues over (under) Expenditures:	\$15.570	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	384.12%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$217.988	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$294	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$198.192	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stockton Park District**

Unit Code: **043/020/12** County: **Jo Daviess**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$1,449,700**

Equalized Assessed Valuation: **\$35,663,967**

Population: **3,500**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$64,605**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$329.786	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$94	\$52	\$27
Revenue Collected During FY 13:	\$311.595	\$231,035	\$137,950
Expenditures During FY 13:	\$466.678	\$237,417	\$126,005
Per Capita Revenue:	\$89	\$64	\$42
Per Capita Expenditures:	\$133	\$65	\$38
Revenues over (under) Expenditures:	-\$155.083	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	37.44%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$174.703	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$50	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$174.703	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stonington Park District**

Unit Code: **011/009/12** County: **Christian**

Fiscal Year End: **10/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$68,100**

Equalized Assessed Valuation: **\$19,522,847**

Population: **1,300**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$51.926	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$40	\$52	\$27
Revenue Collected During FY 13:	\$41.310	\$231,035	\$137,950
Expenditures During FY 13:	\$37.841	\$237,417	\$126,005
Per Capita Revenue:	\$32	\$64	\$42
Per Capita Expenditures:	\$29	\$65	\$38
Revenues over (under) Expenditures:	\$3.469	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	146.39%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$55.395	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$43	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$55.395	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Streamwood Park District**

Unit Code: **016/740/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,902,700**

Equalized Assessed Valuation: **\$757,768,551**

Population: **35,695**

Employees:

Full Time: **25**

Part Time: **130**

Salaries Paid: **\$2,332,885**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,233.507	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$35	\$107	\$69
Revenue Collected During FY 13:	\$4,861.767	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,898.133	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$136	\$242	\$162
Per Capita Expenditures:	\$137	\$235	\$151
Revenues over (under) Expenditures:	-\$36.366	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	19.91%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$975.141	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$27	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,952.425	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,048.232	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$7.819.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$219	\$346	\$222
General Obligation Debt over EAV:	0.35%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Sugar Grove Park District**

Unit Code: **045/020/12** County: **Kane**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,024,000**

Equalized Assessed Valuation: **\$397,067,809**

Population: **18,000**

Employees:

Full Time:	6
Part Time:	30
Salaries Paid:	\$393,868

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$953.413	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$53	\$107	\$69
Revenue Collected During FY 13:	\$1,278.448	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$995.420	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$71	\$242	\$162
Per Capita Expenditures:	\$55	\$235	\$151
Revenues over (under) Expenditures:	\$283.028	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	124.21%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$1,236.441	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$69	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141.878	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,094.563	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$9,464,202	\$5,322,208
Per Capita Debt:	\$	\$346	\$222
General Obligation Debt over EAV:	0.00%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$	\$645,852	\$
Expenditures During FY 13:	\$	\$686,133	\$
Per Capita Revenue:	\$	\$20	\$
Per Capita Expenditures:	\$	\$22	\$
Operating Income (loss):	\$	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Summit Park District**

Unit Code: **016/750/12** County: **Cook**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,743,907**

Equalized Assessed Valuation: **\$144,077,128**

Population: **10,400**

Employees:

Full Time: **4**

Part Time: **30**

Salaries Paid: **\$304,896**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$236.099	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	-\$23	\$52	\$27
Revenue Collected During FY 13:	\$606.029	\$231,035	\$137,950
Expenditures During FY 13:	\$745.706	\$237,417	\$126,005
Per Capita Revenue:	\$58	\$64	\$42
Per Capita Expenditures:	\$72	\$65	\$38
Revenues over (under) Expenditures:	-\$139.677	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	-71.13%	195.54%	71.90%
Ending Fund Balance for FY 13:	-\$530.449	\$187,545	\$68,801
Per Capita Ending Fund Balance:	-\$51	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$527.071	\$58,738	\$
Total Unrestricted Net Assets:	-\$31.191	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$465.930	\$256,174	\$
Per Capita Debt:	\$45	\$52	\$
General Obligation Debt over EAV:	0.33%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sumner Park District**

Unit Code: **101/020/12** County: **Winnebago**

Fiscal Year End: **7/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$120,888**

Equalized Assessed Valuation: **\$75,700,679**

Population: **3,500**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$70.608	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$20	\$52	\$27
Revenue Collected During FY 13:	\$120.850	\$231,035	\$137,950
Expenditures During FY 13:	\$128.661	\$237,417	\$126,005
Per Capita Revenue:	\$35	\$64	\$42
Per Capita Expenditures:	\$37	\$65	\$38
Revenues over (under) Expenditures:	-\$7.811	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	48.81%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$62.797	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$18	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$62.797	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$265.000	\$256,174	\$
Per Capita Debt:	\$76	\$52	\$
General Obligation Debt over EAV:	0.35%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sumpter Township Park District**

Unit Code: **018/010/12** County: **Cumberland**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$29,256**

Equalized Assessed Valuation: **\$19,711,829**

Population: **1,980**

Employees:

Full Time:

Part Time: **10**

Salaries Paid: **\$4,436**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$58,216	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$29	\$52	\$27
Revenue Collected During FY 13:	\$39,023	\$231,035	\$137,950
Expenditures During FY 13:	\$27,549	\$237,417	\$126,005
Per Capita Revenue:	\$20	\$64	\$42
Per Capita Expenditures:	\$14	\$65	\$38
Revenues over (under) Expenditures:	\$11,474	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	252.97%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$69,690	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$35	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Sycamore Park District**

Unit Code: **019/050/12** County: **Dekalb**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,692,977**

Equalized Assessed Valuation: **\$396,912,375**

Population: **17,000**

Employees:

Full Time: **13**

Part Time: **129**

Salaries Paid: **\$1,007,090**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$737.279	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$43	\$107	\$69
Revenue Collected During FY 13:	\$2,069,543	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$1,817,114	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$122	\$242	\$162
Per Capita Expenditures:	\$107	\$235	\$151
Revenues over (under) Expenditures:	\$252.429	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	43.82%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$796.286	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$47	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$651.543	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$193.141	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,033,600	\$9,464,202	\$5,322,208
Per Capita Debt:	\$178	\$346	\$222
General Obligation Debt over EAV:	0.32%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$307,252	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$18	\$49	\$
Revenue Collected During FY 13:	\$544,981	\$645,852	\$
Expenditures During FY 13:	\$629,266	\$686,133	\$
Per Capita Revenue:	\$32	\$20	\$
Per Capita Expenditures:	\$37	\$22	\$
Operating Income (loss):	-\$84,285	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	66.17%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$416,389	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$24	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Taylorville Comm Pleasure
Driveway Park District**

Unit Code: **011/010/12** County: **Christian**

Fiscal Year End: **2/28/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$854,269**

Equalized Assessed Valuation: **\$204,287,408**

Population: **25,000**

Employees:

Full Time:	8
Part Time:	25
Salaries Paid:	\$336,761

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$911.351	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$36	\$52	\$27
Revenue Collected During FY 13:	\$749.582	\$231,035	\$137,950
Expenditures During FY 13:	\$724.021	\$237,417	\$126,005
Per Capita Revenue:	\$30	\$64	\$42
Per Capita Expenditures:	\$29	\$65	\$38
Revenues over (under) Expenditures:	\$25.561	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	78.22%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$566.312	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$23	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$415.988	\$58,738	\$
Total Unrestricted Net Assets:	\$185.592	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$285.000	\$256,174	\$
Per Capita Debt:	\$11	\$52	\$
General Obligation Debt over EAV:	0.14%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$437.130	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$17	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$33.256	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$1	\$2	\$
Operating Income (loss):	-\$33.256	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	2328.82%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$774.474	\$20,531	\$
Per Capita Ending Retained Earnings:	\$31	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: Teutopolis Park District

Unit Code: 025/020/12 County: Effingham

Fiscal Year End: 4/30/2013

Accounting Method: Cash

Appropriation or Budget: \$216,900

Equalized Assessed Valuation: \$34,523,528

Population: 1,547

Employees:

Full Time:

Part Time: 16

Salaries Paid: \$29,291

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$98.062	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$63	\$52	\$27
Revenue Collected During FY 13:	\$122.344	\$231,035	\$137,950
Expenditures During FY 13:	\$153.231	\$237,417	\$126,005
Per Capita Revenue:	\$79	\$64	\$42
Per Capita Expenditures:	\$99	\$65	\$38
Revenues over (under) Expenditures:	-\$30.887	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	43.84%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$67.175	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$43	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$67.175	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **The Greater Brownstown Park District**

Unit Code: **026/030/12** County: **Fayette**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$48,515**

Equalized Assessed Valuation: **\$16,864,164**

Population: **3,000**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$1,177**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$28.633	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$10	\$52	\$27
Revenue Collected During FY 13:	\$27.668	\$231,035	\$137,950
Expenditures During FY 13:	\$19.716	\$237,417	\$126,005
Per Capita Revenue:	\$9	\$64	\$42
Per Capita Expenditures:	\$7	\$65	\$38
Revenues over (under) Expenditures:	\$7.952	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	185.56%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$36.585	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$12	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Tinley Park Park District**

Unit Code: **016/760/12** County: **Cook**

Fiscal Year End: **2/28/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,569,700**

Equalized Assessed Valuation: **\$1,459,474,114**

Population: **57,144**

Employees:

Full Time: **30**

Part Time: **295**

Salaries Paid: **\$2,408,867**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$3,345.983	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$59	\$107	\$69
Revenue Collected During FY 13:	\$5,156.597	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,600.928	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$90	\$242	\$162
Per Capita Expenditures:	\$81	\$235	\$151
Revenues over (under) Expenditures:	\$555.669	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	84.80%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$3,901.652	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$68	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,336.261	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$13,489.071	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$14.347.000	\$9,464,202	\$5,322,208
Per Capita Debt:	\$251	\$346	\$222
General Obligation Debt over EAV:	0.98%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$7.170.665	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$125	\$49	\$
Revenue Collected During FY 13:	\$1.342.618	\$645,852	\$
Expenditures During FY 13:	\$1.324.450	\$686,133	\$
Per Capita Revenue:	\$23	\$20	\$
Per Capita Expenditures:	\$23	\$22	\$
Operating Income (loss):	\$18.168	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	542.78%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$7.188.833	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$126	\$49	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tolono Park District**

Unit Code: **010/025/12** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$299,500**

Equalized Assessed Valuation: **\$35,048,722**

Population: **3,552**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$106,831**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$157.965	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$44	\$52	\$27
Revenue Collected During FY 13:	\$317.120	\$231,035	\$137,950
Expenditures During FY 13:	\$300.976	\$237,417	\$126,005
Per Capita Revenue:	\$89	\$64	\$42
Per Capita Expenditures:	\$85	\$65	\$38
Revenues over (under) Expenditures:	\$16.144	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	57.85%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$174.109	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$49	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$189.905	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Toluca Park District**

Unit Code: **059/010/12** County: **Marshall**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$82,851**

Equalized Assessed Valuation: **\$13,685,920**

Population: **1,400**

Employees:

Full Time:

Part Time: **15**

Salaries Paid: **\$11,046**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$19.203	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$14	\$52	\$27
Revenue Collected During FY 13:	\$82.614	\$231,035	\$137,950
Expenditures During FY 13:	\$82.851	\$237,417	\$126,005
Per Capita Revenue:	\$59	\$64	\$42
Per Capita Expenditures:	\$59	\$65	\$38
Revenues over (under) Expenditures:	-\$237	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	22.89%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$18.966	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$14	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tremont Area Park District**

Unit Code: **090/070/12** County: **Tazewell**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$425,829**

Equalized Assessed Valuation: **\$105,344,255**

Population: **5,022**

Employees:

Full Time: **1**

Part Time: **61**

Salaries Paid: **\$152,948**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$93.027	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$19	\$52	\$27
Revenue Collected During FY 13:	\$429.427	\$231,035	\$137,950
Expenditures During FY 13:	\$428.432	\$237,417	\$126,005
Per Capita Revenue:	\$86	\$64	\$42
Per Capita Expenditures:	\$85	\$65	\$38
Revenues over (under) Expenditures:	\$995	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	1.97%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$8.425	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$2	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59.511	\$58,738	\$
Total Unrestricted Net Assets:	\$6.952	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$961.091	\$256,174	\$
Per Capita Debt:	\$191	\$52	\$
General Obligation Debt over EAV:	0.82%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tri-State Park Park District**

Unit Code: **022/200/12** County: **Dupage**

Fiscal Year End: **5/31/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$89,440**

Equalized Assessed Valuation: **\$151,661,921**

Population: **5,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$15.152	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$3	\$52	\$27
Revenue Collected During FY 13:	\$74.288	\$231,035	\$137,950
Expenditures During FY 13:	\$79.050	\$237,417	\$126,005
Per Capita Revenue:	\$14	\$64	\$42
Per Capita Expenditures:	\$14	\$65	\$38
Revenues over (under) Expenditures:	-\$4.762	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	13.14%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$10.390	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$2	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$256,174	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$	\$16,572	\$
Expenditures During FY 13:	\$	\$20,295	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	0.00%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	\$	\$20,531	\$
Per Capita Ending Retained Earnings:	\$	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Tri-Township Park District**

Unit Code: **057/030/12** County: **Madison**

Fiscal Year End: **3/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,425,120**

Equalized Assessed Valuation: **\$344,063,645**

Population: **13,278**

Employees:

Full Time: **5**

Part Time: **57**

Salaries Paid: **\$296,861**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$495.252	\$167,773	\$62,214
Per Capita Beginning Fund Balance:	\$37	\$52	\$27
Revenue Collected During FY 13:	\$838.360	\$231,035	\$137,950
Expenditures During FY 13:	\$806.826	\$237,417	\$126,005
Per Capita Revenue:	\$63	\$64	\$42
Per Capita Expenditures:	\$61	\$65	\$38
Revenues over (under) Expenditures:	\$31.534	-\$6,383	\$3,449
Ratio of Fund Balance to Expenditures:	352.38%	195.54%	71.90%
Ending Fund Balance for FY 13:	\$2,843.065	\$187,545	\$68,801
Per Capita Ending Fund Balance:	\$214	\$55	\$28

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$7,006	\$
Total Unreserved Funds:	\$	\$55,359	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$58,738	\$
Total Unrestricted Net Assets:	\$2,759.155	\$104,635	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$768.900	\$256,174	\$
Per Capita Debt:	\$58	\$52	\$
General Obligation Debt over EAV:	0.12%	0.15%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$30,797	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$4	\$
Revenue Collected During FY 13:	\$39.968	\$16,572	\$
Expenditures During FY 13:	\$522.604	\$20,295	\$
Per Capita Revenue:	\$3	\$2	\$
Per Capita Expenditures:	\$39	\$2	\$
Operating Income (loss):	-\$482.636	-\$3,722	\$
Ratio of Retained Earnings to Expenditures:	-92.35%	-463664.85%	0.00%
Ending Retained Earnings for FY 13:	-\$482.636	\$20,531	\$
Per Capita Ending Retained Earnings:	-\$36	\$3	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Urbana Park District**

Unit Code: **010/030/12** County: **Champaign**

Fiscal Year End: **4/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,242,470**

Equalized Assessed Valuation: **\$596,472,467**

Population: **41,250**

Employees:

Full Time: **48**

Part Time: **256**

Salaries Paid: **\$2,501,501**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2,854,429	\$3,006,427	\$1,483,579
Per Capita Beginning Fund Balance:	\$69	\$107	\$69
Revenue Collected During FY 13:	\$5,646,542	\$6,136,846	\$3,476,959
Expenditures During FY 13:	\$4,517,348	\$5,914,351	\$3,463,030
Per Capita Revenue:	\$137	\$242	\$162
Per Capita Expenditures:	\$110	\$235	\$151
Revenues over (under) Expenditures:	\$1,129,194	\$222,495	\$180,801
Ratio of Fund Balance to Expenditures:	62.14%	52.63%	45.00%
Ending Fund Balance for FY 13:	\$2,807,153	\$2,962,991	\$1,579,996
Per Capita Ending Fund Balance:	\$68	\$105	\$75

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$42,650	\$
Total Unreserved Funds:	\$	\$30,138	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,364,221	\$1,407,207	\$844,997
Total Unrestricted Net Assets:	\$1,568,169	\$3,348,349	\$1,587,490



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$15,100.623	\$9,464,202	\$5,322,208
Per Capita Debt:	\$366	\$346	\$222
General Obligation Debt over EAV:	0.20%	2.68%	0.43%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$4	\$1,652,026	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$49	\$
Revenue Collected During FY 13:	\$539,341	\$645,852	\$
Expenditures During FY 13:	\$592,109	\$686,133	\$
Per Capita Revenue:	\$13	\$20	\$
Per Capita Expenditures:	\$14	\$22	\$
Operating Income (loss):	-\$52,768	-\$40,281	\$
Ratio of Retained Earnings to Expenditures:	0.00%	63.73%	0.00%
Ending Retained Earnings for FY 13:	\$6	\$1,576,637	\$
Per Capita Ending Retained Earnings:	\$	\$49	\$